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UNITED STATES DEPARTMENT OF AGRICULTURE
Rural Electrification Administration
Washington 25, D. C.

June 1, 1951

ACCOUNTING AND AUDITING DIVISION STAFF BULLETIN NO. 818

SUBJECT: Correspondence in Connection with the CPA Audit Program

The number of REA borrowers having their records audited by CPA's has increased considerably since the inception of the CPA Program. It is extremely important that all correspondence in relation to CPA's be consistent with established policy. In order to attain consistency, the procedure to be followed in regard to CPA correspondence shall be as follows:

1. All letters approving CPA's to perform work for REA borrowers will be prepared for the signature of the Chief, Accounting and Auditing Division.
2. All other correspondence concerning the CPA program, such as follow-up letters, review letters, letters concerning the construction audit, etc., may be signed by the Section Head or the Assistant Section Head, provided that all such correspondence is cleared, prior to release, by the Assistant Chief in Charge of Borrowers' Services for uniformity and adherence to approved policies.

Leslie Burghiner



